

# भारत का राजपत्र The Gazette of India

असाधारण

EXTRAORDINARY

भाग II—खण्ड 4

PART II—Section 4

प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed  
as a separate compilation.

## MINISTRY OF DEFENCE

## NOTIFICATION

New Delhi, the 24th February 1969

S.R.O. 2E.—In exercise of the powers conferred by section 60 of the Cantonments Act, 1924 (2 of 1924), and in supersession of notification No. S.R.O. 95, dated the 15th February, 1958, published at pages 49—64 of the Gazette of India, Part II—Section 4, dated the 22nd February, 1958, the Cantonment Board, Allahabad, with the previous sanction of the Central Government, hereby imposes a tax, namely, non-refundable octroi, on all goods mentioned in Schedule I annexed hereto and brought within the limits of the Cantonment of Allahabad, for consumption, use or sale therein at the rate specified in that Schedule in respect of each class of goods, subject to the condition that goods mentioned in Schedule II annexed hereto shall be exempt from said tax. The tax shall, unless otherwise, directed in Schedule II be paid by the person bringing the goods within the said limits.

## SCHEDULE I

Proposed Rates of non-refundable octroi

Serial No.	Description of goods	Rate per quintal Rs. Paise
Class I—Articles of food and drink for men and animals		
1	All kinds of coarse grains such as, Barley, Bajra, Gram, Peas, Jwar, Kesari, (Chapri) Berra, Makai, Ardawa and similar other grains not specified elsewhere	0.20

Serial No.	Description of goods	Rate per Quintal
		Ra. P.
2	Moong, Masur, Mash, Lebis, Arhar, Paddy, Gajal, Mahuwa and pulses of all kinds . . . . .	0.30
3	Wheat, Besan and flour of all grains . . . . .	0.30
4	Rice, Suji, Maida, Rawa . . . . .	0.35
5	Cheora, Lawa, Lai, Sattlee and parched grains of all kinds (permal) Sewai and parched ground nuts . . . . .	0.35
6	Oil Cakes, Bhoosa, Chokar, Bhosi of all grains, Karbi, Kutti, Dry Straw . . . . .	0.11
7	Cotton seeds, oil seeds, sanbee, articles of food for animals, chuni of all kinds . . . . .	0.30
8	Gur, Unrefined Sugar, Shekhar (Mangra, Asarha and Gur Khand) Shira, Rab, Molasses and other similar articles . . . . .	0.30
9	Refined sugar of all kinds including khandsari sugar . . . . .	0.90
10	Misri, Batasha, Quad and Ilaichidana . . . . .	0.90
11	Khawa . . . . .	3.50
12	Ghee, Butter, Cream and Ice-Cream . . . . .	3.50
13	Refined Coconut oil and other refined edible oils . . . . .	5.30
14	Hydrogenated oil (Vegetable Banaspati Ghee) . . . . .	5.30
15	All kinds of unperfumed and unrefined oils such as, mustard, linseed (except Boiled linseed oil), Kowa, Barrai, Tilli, Bendi, Mahuwa, Neem, groundnut and other similar oils . . . . .	1.25
16	Unrefined and unperfumed coconut oil. . . . .	3.25
17	Eggs, bacon, ham, and meat of all kinds (not bottled or canned) . . . . .	6.00
18	Fish (loose or in ice) . . . . .	1.50
19	Cocoa and Coffee . . . . .	10.00
20	Tea of all kinds, including tea dust, tea leaves and tea slacks . . . . .	10.00
21	Ice . . . . .	0.25
22	Confectionery, sweetmeat and pakwan, biscuits, cheese, eats dalia, wheat, corn flour, and corn flakes, incilling sugar, glucose (bottled canned or in packets) oil man stores such as Achar, Jams, Jellies, Chatni, Sauce, Vinegar (Sirka), Juice, Syrups, Fruits, Vegetables and other tinned milk and milk powder . . . . .	6.70
23	Honey . . . . .	5.30
24	Cold drinks, (including vinto and Coca Cola except those specified elsewhere) . . . . .	2.90
25	Deshi Achar, Deshi Murabba (not bottled or canned) . . . . .	3.50
26	Potatoes . . . . .	0.35
27	Dry garlic and onion . . . . .	2.00
28	Green, chillies, ginger, Imli and fresh pulp of all fruits . . . . .	2.00
29	All kinds of vegetables and edible roots, arvoi (Ghuian), Suthani Shakarkand, etc. Singhara, green garlic and onion, petha, green peas and gram phali of all kinds, Bhutta, Karaunda etc. (except those mentioned elsewhere) Sugarcane and Ganna . . . . .	0.80
30	Khubanj, Dinch, Guchhies . . . . .	3.40
31	Double Roti (Bread) . . . . .	2.00
32	Amas and Amavat . . . . .	2.75
33	Anar, Naspati, Nakha, Apple Pine apple, Arroo, Alucha, Lukat, Khubani, Strawberry, Phalsa, Khinni, Cheeku, Cherries, green Anji and Lichi . . . . .	5.00
34	Oranges, Musambi, Chakotra, Lemon (sweet or sour) Kalmi Mangoes, Sarda, Sharifa and Papita . . . . .	2.00
35	Grapes . . . . .	5.30

Serial No.	Description of goods	Rate per Quintal
		Rs. P
36.	All other fruits not provided elsewhere including plantain (Banana) Deshi Mangoes, Kharbuza, Tarbuz (Water melons), Guavas, Makoia, Kakri, Khira, Bair etc. . . . .	0.80
37.	Green Coconut . . . . .	2.75
38.	Paper Bari, Mungaori, Phulbari and other similar articles not specified elsewhere . . . . .	6.00
39.	Seeds of vegetables, fruits, flowers and trees. . . . .	6.00
40.	Country Vinegar and sugar cane juice (not bottled) . . . . .	3.50
41.	Pista, Gari, Gola, Burada, Kismish, Munakka, Giri, Akhrot, Badam Makhana, Kafu, Chilgaza, Chiraonji and Chaharmaghz. . . . .	10.00
42.	Ramdana, Kootoo, Singhara Dry, Pind Khajoor and unpeeled seeds of Kaddu, Khira, Kharbuza and Tarbuz and Bajra Neriya . . . . .	2.75
43.	Sage and tapioca flour . . . . .	3.30
44.	dry coconuts, dry dates, Dana posta (khashkhas), tikhur, dry anjir, Dry Khubani, Sakarpara, Walnut, and other dry fruits and other articles of groceries not specified elsewhere excepting spices, Arrowroot and starch powder. . . . .	4.00
45.	Groundnuts (Moongphali) . . . . .	0.30

#### CLASS II—Animals and Birds.

46.	Horned cattle, camel, elephants, horses, mules and donkeys. . . . .	
47.	Buffaloes meant for slaughter . . . . .	1.50
48.	Goat, Sheep, Pigs and other quadrupads, not specified elsewhere. . . . .	0.30
49.	Turkeys, geese, ducks, fowls, guinea and other similar game birds not specified elsewhere . . . . .	0.13
50.	Chicken on Khapri (Chooza) . . . . .	0.03

#### CLASS III—Articles used for lighting fuel and washing and lubricants.

51.	All kinds of washing soaps whether in bars or cakes or powder or chips or flakes . . . . .	5.00
52.	All kinds of toilet soaps whether in liquid or in cakes including shaving soap and shaving creams (except those specified elsewhere) . . . . .	5.30
53.	Ritha, Reh, Sajji Mitti, Multani Mitti, Soap nut and manik ret . . . . .	0.27
54.	Firewood, softcoke, hardcoke and their dust cinder, brush wood, saw dust and dried cowdung (uplay). . . . .	0.20
55.	Charcoal and unserviceable inflammable Pharri (Begli). . . . .	0.20
56.	Candles, wax, tallow, fat and calcium carbide burshane gas, Indane gas and other similar Kitchen gases in gross weight (with packing) . . . . .	5.00
57.	Steam and slack coal including their dust . . . . .	0.30
58.	All kinds of petromax, and gaslamps, lanterns, table oil lamps, stoves, cookers and similar articles used for lighting, cooking and heating and their parts, excluding those worked with electricity . . . . .	10.00
59.	Fireworks including Rangin Diyasalai . . . . .	10.70
60.	Lubricating oil . . . . .	1.50
61.	Vaseline including petroleum jelly and grease . . . . .	2.50
62.	Petrol and all kinds of mineral oils such as Motor spirit, diesel oil, Kerosene oil, powerine solvent oils. . . . .	0.20

Serial No.	Description of goods	Rate per Quintal
		Rs. P.
CLASS IV—Articles used for building and furnishing and stone ware, earthen ware, glass and other similar materials and articles made thereof.		
63.	All Fibres (excluding asbestos) such as Munj Begai, Kansa, San, Patson, Hemp, Jute, Jata Nariyal	1.00
64.	All ropes, Badh and strings made of fibres mentioned in 63 (except sisal ropes or strings chargeable under item No. 160.)	1.50
65.	Gunny Bags, Tat, Tat Patti, Cotton Waste, Hessian cloth	3.00
66.	Articles made of Tat, Tat Patti, Hessian cloth, Jute and Jata Nariyal including coir mattings (except those mentioned elsewhere).	3.00
67.	Stone, lime including Satna Lime	0.30
68.	Bandey Pili and red earth (excluding oxides and ochres Geru, fire clay, stone for cement, chalk including in lump or powder).	0.50
69.	Cement (excluding white cement)	0.70
70.	S.W. Pipe, Tiles, Hume Pipes, Frizonin, Allahabad and similar tiles.	1.00
71.	Country tiles including Banil and Kanali and unglazed earthen wares.	0.25
72.	Cement sheets, asbestos sheets other articles made of cement and asbestos including asbestos packing and fibres.	1.50
73.	Glazed tiles for wall and floor, marble stone and similar such stones and articles made thereof, lithographic sang moosa and shan stones.	4.00
74.	Flag stones, chowkas and fresh of ordinary stones.	0.20
75.	Other kinds of fine stones such as Rajasthani and chundri etc.	1.00
76.	Articles made of stones including mill stone (except those mentioned elsewhere).	0.50
77.	Bricks (Burnt or unburnt)	2.00 per thousand.
78.	Fire clay bricks, china clay, sea shells, modelling clay pumice stone, white cement crucibles, plaster of paris and emery stone.	1.50
79.	Emery wheels buffing wheel and their parts including polishing buff, emery paper, emery cloth and emery powder.	5.30
80.	Creosote, coaltar, pitch, asphalt, roadtar, bitumen, road emulsions and other similar products such as coaltar felts and roofing compounds.	1.10
81.	French chalk, Marble dust, soap stone, marble chips and italit.	1.00
82.	Sand	0.17
83.	Lal Keri, Surkhi, Ash Mortar, Morum, Kankar lime and stone grit.	0.11
84.	Stone ballast, boulders and rubbles, Kankar and brick ballast.	0.10
85.	Thermos and its parts.	20.00
86.	Glass ware as Glass panes and sheets, empty bottles, glass tubes, test tubes, beakers, funnels, glass beads, and bet jars, glass chimneys and similar other articles (except those specified elsewhere).	4.00
87.	All kinds of glass, celluloid, plastic and other materials bangles and bracelets (Kangans)	15.00
88.	Broken glass chips and scrap	0.50
89.	Porcelain, china wares, Enamel wares and crockeries.	7.00

Serial No.	Description of goods	Rate per Quintal
		Rs. P.
90.	Glazed earthen or S.W. Jars, Handle, Kundies, and all chunar potteries and similar articles not specified elsewhere.	2.00
91.	Wooden sleepers, logs, planks, timber old or condemned railway sleepers, gola, tarak and ballies over 9" in diameter. Daul Kanghi, Packing boxes and lathi.	0.80
92.	Bamboos and Ballies upto 9" in diameter.	0.35
93.	Plywood sheets and its board, hard wood as wood willow, wood melberry, timber and other similar kind of wood used for manufacture of Bat, Hockey and Rackets.	3.00
94.	Khas, Chicks, Takht, Charpais, Pawas and Patties ready made doors and windows, desk, bench, wooden khot of Dholak and Tabla, Narkul Bansuri, Steel, Khol Nariyal and all other wooden articles, including Kitchen equipment (except those mentioned elsewhere) Sigvi board and chancha Kanghi.	3.00
95.	All kinds of furniture like tables, chairs, side rack, table racks, shoe racks, ward robes, book shelves, sofa set, teapoy, Almirah, meat safe, hat rack, plank wooden tray drawers, cradles, dressing tables, curtain hanger, Coat Hanger, Frame wood etc. Similar such articles whether made of wood, cane or any other materials (except those mentioned in item No. 24) wooden shoe lasts and heels.	5.00
96.	Furniture and other articles (mentioned in item No. 95) made of iron or steel such as Godrej, Bhatia or Charan Products etc.	8.00
97.	Unsplit cane	3.00
98.	Split cane and all articles made of cane (except furniture and stick).	5.00
99.	Corks, Cork sheets and articles made thereof.	8.00
100.	Thatching grass, Santha, Jhau, Narkat, Palm leaves, Dona and pattal unserviceable and worn out inflammable materials fit for burning purposes only.	0.50
101.	All kinds of brooms and their sticks, tillics, mattings and pankhas of Bamboo, Narkul Khajoor and palm leaves chhitni, tokari and girds or Arhar and similar materials and sirki.	0.53
102.	Articles made of Bamboos such as basket, Dolchi and pinjra etc. (except furniture).	3.00
103.	Calcutta, Madras and all other mattings, except jute, coir and sports mattings or those mentioned elsewhere.	2.70

CLASS V—Chemicals, Drugs, Spices, Gunis, perfumery, Dyeing and Tanning Materials.

104.	All kinds of drugs and medicines, including kutchi Nausadar and Chowkia Sohaga, Allopathic, Homoeopathic, Ayurvedic and Unani patent and prepared medicines, including boric cotton, sanitary towels, gas (weight of cylinder to be deducted in assessment except those mentioned elsewhere) Bandage Gauze, absorbant cotton and distilled water.	12.00
105.	Sulphur, Potash, Napthaline balls, Carbonates and Bicarbonates of Ammonia, Calcium Chloride, Magnesium chloride, ammonium chloride, Zinc chloride and oxide Nagsulph, bleaching powder, gammaxene powder and other similar insecticides whether in powder or lotion including flit, Alum, Ipsom salt, sodium bicarbonate, Pakka Sohagga, Pakka Nausadar, and compound type pigment, iron sulphide, fire extinguisher, soda silico to mercury, All kinds of soda and caustic soda.	4.00

Sl. No.	Description of goods	Rate per Quintal
		Rs. P.
106.	Acids of all kinds, Methylates and Denatured spirit.	
107.	Arq Kewra, Gulab and Bed Musq and Gulqund.	6.00
108.	Creosote oil, Malariol and Phenyle.	4.00
109.	Bari Ilaichi, Pipal, Panri, Chikni Supari, Hing, Shital chind, Pepper white or black Javitri, Jsiphal and dry Bedana.	6.70
110.	Choti Ilaichi and Laung.	15.00
111.	Dry Anwala, Har and Beharra, Posta ki dhonri and posta ka chilka, tejbal and Mulethi.	2.00
112.	Zeera, chillies, haldi, Dal-chini, Balchar, Sonth, Katira, Alubokhara, Gugal, Lohban and Dhoop, Harmal, Agarbatti and Isabgol.	5.00
113.	Saunf, Dhania, Blacksalt and all other spices herbs roots, leaves, flowers and seeds used either in medicines or spices and incense (except those mentioned elsewhere).	4.00
114.	Betel-nuts (Chhaltia)	5.00
115.	Manufactured betel nuts, including Masala pan	18.70
116.	Catachu or kaththa.	6.70
117.	Betal leaves	4.30
118.	Mushq Amber, Zaffron and Sandal oil	1.00 P. Kg.
119.	Camphor pepper mint, gold, silver leaves	25.00
120.	Scented and perfumed oils, including all hair oils.	6.70
121.	Valoo oils, white oils and other oils used as base for perfumed oil except those specified elsewhere.	5.00
122.	Chandan wood, its dust and chips.	8.70
123.	Talcum snows, powders, lipsticks and other toilet products (except those mentioned elsewhere)	8.00
124.	Balsafa soap or its powder	5.30
125.	Scents, Itra and other perfumeries, including essences	16.00
126.	All gums, resin, chandraras on beroza.	4.00
127.	Roller composition	10.70
128.	Lac, Chapra, Kiri and articles made thereof	6.50
129.	Alumunium Powder	5.30
130.	Avir Bukka (mice powder) roll and mendhi powder.	5.00
131.	Varnish, Paints, enamels, turpentines, thinners, driers, dry colours, pigments including oxides and Dehres putty (putin) or its powder, boiled linseed oil, glue or sars distempers, lacquers, (except those mentioned elsewhere)	5.00
132.	All aniline dyes and colours. Indigo, ultramarine robin blue and similar dyes and copper sulphate tutia	20.00
133.	Majith, Kasis, Maju and other similar tanning materials	2.70
134.	Babul bark or similar other bark used in tanning and colouring	0.53
135.	Khari Salt.	0.50

CLASS VI.—*Tabacco Manufactured and unmanufactured and other intoxicants or liquors.*

136.	Raw country tobacco including broken leaves dental, dust or powder, biri tobacco and khemira.	1.10
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Sl. No.	Description of goods	Rate per quintal
		Rs. Paise
137	Cigars, all kinds cigarettes, manufactured tobacco for pipes and cigarettes, cigarette papers tobacco pipes and other smoking articles of foreign ways (except those mentioned elsewhere)	25.00
138	Bidi	4.00
139	Zarda, Qimam, Snuff and Scented chewing tobacco	10.70
140	English wines (manufactured in India or foreign).	25.00
141	Beer	8.00
142	Biri leaves	0.50

*CLASS VII—Piece goods and other textile fabrics apparel, leather and articles made of leather rubber guttaparcha, plastic celluloid haberdashery, stationery, toys and sports goods etc.*

143	Kapas (Cotton)	2.00
144	Raw wool and animal hair including bristles	13.30
145	Woollen yarn, knitting wool and staple fibres	16.00
146	Velvet and velvetine linen, silk and artificial silk, kari cloth and Daries, woollen piece goods, tropical cloth and similar others, including Terylin and Terycot	15.00
147	Hand made woollen blankets.	2.70
148	Mill made woollen blankets and woollen carpets	10.70
149	Namda	8.00
150	Pashmina and woollen shawls	26.70
151	Cotton piece-goods including dhooties saris, cotton blankets, bed covers, table covers, Dupattas, Doga, Toshak, Tapestry, drapery, Curtain cloth and towels	6.00
152	Newar and its fita, cotton ropes and stings cotton yarn including mercerised cotton yarn	5.50
153	Millinery, hosiery and ready made clothes, Handkerchief, suits, mufflers, neckties, bows, collars bats, and caps etc. (except those mentioned elsewhere)	20.00
154	Sola for hat	5.30
155	Cotton carpets, durries, chholdaries and shamianas	8.00
156	Canvas, Tarpaulin, Book binding cloth, tracing cloth, oil cloth, water proof cloth, rexine and wax cloth, map cloth, art leather, leatherite and similar cloth	8.00
157	All articles made of canvas or similar other cloth including water proof coat, babies cradles made of canvas or newar, fita, holdalls and bags (except those mentioned elsewhere)	10.00
158	Military condemned cloth made of linen, cotton and woollen blankets, tarpaulins, ground sheets, shutts, durries, tents, chholdaries, canvas bags, boots, saddlery and similar condemned military equipments not in good condition if accompanied by the Military auction or sale certificate	3.00
159	All articles, dress and equipments used for sports and games both outdoor or indoor, nets and guts for all games (except specified in them No. 160)	13.40
160	Barbells, parallel bars, sliding ladder, sport Jhula, iron dumbles, cricket marrings sport screens, sisal ropes and strings, iron throw balls, carrom Boards and similar heavy articles of sports and games	5.00



Sl. No.	Description of goods	Rate per quintal	
		Rs.	Paise
161	All kinds of toys except those specified elsewhere . . . . .	13	40
162	Wooden toys . . . . .	5	00
163	Earthen country toys . . . . .	1	50
164	All stationery (except those specified elsewhere) as ink, pen, erasers, fountain pen, nibs, bottled gums, pins, chips, pencils, file covers, knives, punching machines and punches papers, punch and punching paper weight, lead for pencil, cards of all kinds, note books, cash ledger and account book registers, cash memoes blank cheques and draft foot rules, bahies, writing pads, note paper, type writer ribbons, blank forms, carbon papers and envelopes etc. . . . .	10	70
165	Exercise book, cover and exercise copy books . . . . .	6	00
166	Paper of all description not specified elsewhere except News-print reels, card board, hard board, straw board including their boxes, post milk board, leather board and boxboard. . . . .	3	00
167	Chalk sticks, pastles, takhti, black board and drawing board . . . . .	5	00
168	All printed books, magazines, periodicals and journals, (except daily news papers) and new print reel. . . . .	1	50
169	Waste paper of all kinds including old newspapers . . . . .	1	00
170	Slates and its pencils . . . . .	5	00
171	Printing Ink . . . . .	5	00
172	Type writer and its parts . . . . .	25	00
173	Duplicating, Accounting, calculating, drafting and similar other machines and their parts . . . . .	30	00
174	All articles of haberdashery (bisatkane) such as shoe laces, brushes, buttons, hair pins, combs, boot polish, looking glass, whiting, balance, bromo papers, (toilet papers) walking sticks, cane, sticks, tapes, sprayer, jewellery boxes, wick, mantles, sewing thread and paper bags etc. (except those specified elsewhere) . . . . .	8	00
175	Labels, umbrella and its accessories pictures of all kind, calendar, Map, photo mount and other including cinema advertisement photos . . . . .	10	00
176	Metal polish and its compounds, including dusters and vim . . . . .	5	00
177	Raw hides, skins, Flashing, natural bones and guts . . . . .	0	67
178	Sole leather, Mote and Mashak . . . . .	10	00
179	Chrome and other leathers or skins not specified elsewhere . . . . .	25	00
180	Furs, skins of animals fit for use as mats, rugs, wearing apparels and similar articles . . . . .	26	70
181	Unserviceable leather, chips and khuri . . . . .	3	00
182	Leather Boots, shoes, chappals and similar footwears and all articles made of leather not specified elsewhere . . . . .	25	00
183	All kinds of pneumatic and solid rubber tyres and tubes and valve rubbing including rubber solution gums or rubberised cement patches and thread rubber . . . . .	15	00
184	Raw Rubber . . . . .	1	00
185	All articles made of rubber (except toys and those specified elsewhere) but including rubber sheets, rubber cloth etc. . . . .	10	00
186	Cutting of old tyres useable as tyres of vehicles or as soles for shoes, unserviceable rubber goods, rubber scraps and unserviceable plastic scrap . . . . .	2	10
187	Hose pipe shoes and chappals made of canvas or rubber gumboots and plastic chappals . . . . .	10	00



Sl. No.	Description of goods	Rate per quintal	
		Rs.	Paise
188	Linoleum, Plastic, gutta, parcha, celluloid, and mica sheets, or cloth or articles, made thereof (except those specified elsewhere) and plastic powder . . . . .	10	70
189	Ivory and other articles made thereof . . . . .	26	70
190	Gold & Silver laces, wires and threads gota, kinari, Lam'a, Salma, Sitara, Kalabattu Kaitun and similar articles not mentioned elsewhere . . . . .	20	00
191	Cotton and silken tita and similar other articles including silken yarn embroidery thread and lachhies . . . . .	8	00
<i>CLASS VIII—Metals and articles made wholly or partly or metal</i>			
192	Iron galvanised, Iron and steel metal sheets, ingots, and rounds girders, (beams) flat iron angles, irons, rails patrics, and Slag (except those specified elsewhere) cutting of iron sheets, gas cylinders and empty canisters . . . . .	1	00
193	Iron scrap unserviceable iron powder . . . . .	0	50
194	All articles of iron of galavanised iron or steel such as karahi, tubs, buckets, iron utensils, suit cases including their fitting containers, country weighing scale, tanks, pipes, channels, spring and wheels of all vehicles (not specified elsewhere) chassis axels, heavy iron chairs wire and wire ropes, hard ware such as hammers, files, nails and screws, bolts and nuts, hinges, wire netting, barbed wire and pipes washer, butts, bells, pilers, wrench etc. (except articles of cast iron and those mentioned elsewhere) . . . . .	3	00
195	Sheets, ingot, bars, rounds of other metals such as brass, copper, bell metal, gun metal, bronze ranga, german silver, etc. including unserviceable old-utensils (except iron utensils chanda and scrap (except iron) new types (except those mentioned elsewhere) . . . . .	8	00
196	Zinc, lead, old types and old battery scraps . . . . .	2	00
197	Articles made of cast iron, wrought iron including utensils made thereof, pipes and weights (except those mentioned elsewhere). . . . .	2	10
198	All kinds of articles and utensils of brass, copper, gilat, german silver, bellmetal and aluminium including tubes, weightsiwires of aluminium and brass and Moradabadi utensils (except those mentioned elsewhere) . . . . .	12	00
199	All fancy articles made of any metal such as tea set, ice cream cups, bowls, powder compact (except those made of iron, silver, gold or aluminium) including M.P.S.P.P.M.S. and articles of cutlery, ornaments made of brass, german silver, gilat or sixth of other metal (except gold and silver ornaments) . . . . .	15	00
200	Articles and utensils made of stainless steel including sheets and bars made thereof . . . . .	40	00
201	Bearings of all description . . . . .	13	40
202	All kinds of machines run by electricity, steam or any other power not specified elsewhere mentioning all kinds of belting, their parts, diesel engine (excluding motor engine) and all engine parts . . . . .	5	00
203	Ice-cream freezers and its parts including ice box (non electrical) . . . . .	7	00
204	Sewing machines, its accessories and parts . . . . .	10	00
205	Vehicles, Motor Car, jeep Lorries, tamtams and trucks, imported in units or unassembled condition comprising to form complete unit . . . . .	50	00 each
206	All kind of motor cycles, Autorickshaw, Lambrattas and scooters . . . . .	15	00 „

Sl. No.	Description of goods	Rate per quintal	
		Rs.	Paise
207	Cycle, tri-cycle, perambulators, cycle rickshaws and their parts .	6	00
208	Tonga, Bullock cart, hand thela in units or unassembled condition comprising to form complete unit and hand cart . . .	5	00
209	Spare parts of thelas and bullock carts like wheels other accessories except axels and channels . . . . .	1	00
210	All parts and accessories of Motor car, Motor Truck, Motor Cycle and similar vehicles (mentioned in item No. 205, 206) except tyres, tubes, rubber solution, wheels spring, chassis and axels . . . . .	18	70
211	Spare parts of all other vehicles not specified elsewhere . . . . .	4	50
212	Gold and silver articles and toys (except ornaments) . . . . .	26	70
213	All kinds of scientific, optical, surgical and dental instruments, equipments, apparatus, machinery and their accessories (except glass tubes and jars and those specified elsewhere) including thermometer and medical weighing machine . . . . .	25	00
214	All musical instruments and their parts (except electric instrument and those mentioned elsewhere) . . . . .	15	00
215	Harmonium, tabla, dhol and dholak . . . . .	6	00
216	All kinds of apparatus, instruments and equipments relating to Photography (except chemicals including cinematographic machinery and their parts) . . . . .	26	70
217	Cinematographic film . . . . .	20	00
218	Clocks and watches (ordinary or electrical) wash glasses chains and their parts and accessories . . . . .	26	70

CLASS IX—*Electric Goods and Miscellaneous*

219	All kinds of electric goods such as electric cooling, heating and cooking appliances, electric iron, torches plugs, sockets, resistance brackets, reflectors, shades, fans, wire guards, wires and cables both insulated or otherwise, fuses wire cut outs, switches, carbons, table lamp, chandeliers and flood light holders, electrical tools (wire gauge electric soldering irons, electric drills etc.) bells, indicators and pushes lightening conductors, and arrestors gears time switches, starters, measuring instruments Metemasomatres, volt meter and meggar etc.) fibre, ebonite, black adhesive and empire taps, empire cloth, soldering parts etc. including parts thereof (except those specified elsewhere) and insulating and jointmeters, press pan papers and check tube lights, pathis modes, cathodes, electrodes, and copper wire . . . . .	15	00
220	Electric Motor generators, rotors alternators, transformers and air compressors . . . . .	10	00
221	Wooden casing and cappings including blocks and gullies, cleats, conduit pipes, earthen and porcelain insulators, counter weights, stay rods, stay swivels and poles, clamps and similar lining materials of iron . . . . .	4	00
222	Electric lift cages, X-Ray machine or similar machines, refrigerators, telephone or television instrument, air conditioning machines and their parts and accessories . . . . .	40	00
223	Radio and radiograms, amplifiers, loud speakers and other sound machines, instruments and apparatus such as tape recorders, electrical gramophone etc. including their parts and accessories (excluding battery) . . . . .	50	00
224	All kinds of batteries, cells and their parts . . . . .	8	00

Sl. No.	Description of goods	Rate per quintal
		Rs. Paise
225	Electric bulbs, mercury vapour, fluorescent tube light, new cinetube and similar other bulbs including torch bulbs . . . . .	20-00
226	Rags and goodar of all kinds . . . . .	1-00
227	All other articles not otherwise exempted and chargeable under any head . . . . .	3-00

## SCHEDULE II

*List of exemption from octroi*

1. Bonafide personal luggage and house hold effects imported by a person on the occasion of his coming to take up his residence in the corporation or a traveller. The camp equipage of a Government officer on tour.

*Explanation.*—Articles of foods and drink and merchandise imported for consumption within octroi limits by the above person unless exempted elsewhere, shall not be exempted.

2. The luggage of circus and theatrical companies or travelling exhibition, and articles for industrial or educational exhibition, not exempted for consumption or sale.

3. All articles, which are the bonafide property of Government, Cantonment Board, a District Board, Corporation, Improvement Trust at the time of import if accompanied by a certificate from Officer authorised in this behalf by the Head of importing department or body to the effect that they are bonafide property of the Government of the body concerned and are not imported for the purpose of being sold.

Provided that in the event of such articles being sold subsequently the octroi due shall be recoverable thereon from the purchaser in accordance with rule No. 13 of the rules for the assessment and collection of octroi.

It shall be the duty of the department concerned to see that the goods are not allowed to be removed unless the octroi thereon is paid.

4. All description of cloth woven on handloom in India from hand spun cotton, silk or wool yarn and certified by the All India Spinners Association, Ahmedabad, or the Gandhi Ashram or the U.P. Branch of All India Spinners Association, Meerut and Allahabad spun cotton silken, woollen yarn similarly certified and flags, bags, hosiery, shirts and other articles made of such cloth or fabrics or yarn and all products of various cottage industries run by the above institutions.

(b) Charkhas, Dhunkis and other accessories of spinning and weaving used in the Khadi Industry, consigned to or sent in the name of U.P. Gandhi Ashram.

(c) Cotton yarn imported by Sri Gandhi Ashram U.P.

5. Necessaries not being articles of food and drink, equipments and clothes procured by Officer in Command of troops for the use of their men and followers.

6. Grain and green fodder imported by troops for consumption by horses, mules and other animals maintained as part of their military equipage.

Provided that it is certified by the Commanding Officer, to be imported for bonafide public purposes.

7. Old House articles imported for the bonafide use of the importer.

8. Soiled or washed clothes, laundry articles brought by dhobies not for sale.

9. Used radio, electric fan and musical instruments brought for repairs.

10. Empty milk cans, mineral water bottles, kerosene oil tins, and drums, wine bottles and drums if imported for being refilled with the commodity for which they are in ordinary use.

11. Newspapers packed.
12. Jewellery and precious stones.
13. Gold and silver when imported in the form of bullion and ornaments.
14. Coins and currency notes.
15. Office records, old and current account book, examination copies and news print reels imported by newspapers.
16. Idols of worship.
17. Ghee in quantity not exceeding 2½ Kg. when imported for personal use.
18. Head loads of brush wood, uplay, fodder and datoon.
19. Fodder imported by customer for feeding the cattle for their own cart.
20. Cattle brought into the corporation for purposes of sterility treatment or for artificial insemination provided that the person at the time of taking the cattle into the corporation is accompanied with a certificate from the Secretary or the President of the Gram Sabha within whose jurisdiction he resides that the cattle which he is taking within the corporation is for the purpose of sterility treatment or artificial insemination and will be taken outside the corporation after treatment.
21. Motor cars, cycles and other vehicles except new ones not obtained at a military auction.
22. Seeds issued by or returned to Government seed stores provided that all consignments are covered by a bonafide transaction with the Government Seed Depots.
23. All imports meant for St. John's Ambulance and Red Cross Stores or any other charitable institutions recognised by the corporation for this purpose subject to the condition that such goods are accompanied with a certificate, by an officer of the organisation to the effect that store are for bonafide use of the institution.
24. Palm and Neera.
25. All supplies and equipments imported under the agreement between the International Children Emergency Fund and the Government of India, provided that a certificate to this effect is given at the import barrier.
26. Articles imported in connection with marriage ceremonies.
27. Sweet and other edibles and Bhaji to the limit of 2 Kg. per person.
28. Special *ad hoc* exemption granted by the corporation to charitable Art. Cultural, Scientific, Academic and allied institutions, Societies or individuals not mentioned elsewhere.
29. Goods imported through post office.
30. Arms and gunpowder (ammunitions).
31. Opium, Bhang, Ganja and Charas.
32. Milk except condensed milk, dahi and chhach.
33. Manure.
  - (b) Chemical fertilizers as sulphate of Potash ammonia, Nitrate of soda, calcium cyanide, Potash Salt, bones prepared for use as fertilizer and super phosphates.
  - (c) Castor cake, ground nut cake, mahna cake and neem cake.
34. Goods on which octroi payable is less than one paise.
35. Raw materials imported by Government Technical and Industrial Schools.
36. Articles imported for manufacturing purpose into a Jail situated within Allahabad corporation provided that the goods into which they are manufactured are used in the Jail or supplied to other Department of Government.

**Explanation.**—The manufactured goods sold by a Jail to public are however liable to octroi. At the close of the month, the corporation shall demand from the

Superintendent of Jail a statement showing the detail of dutiable raw materials used in articles sold to the public during the month and the Superintendent shall pay the octroi liable thereon.

37. Common salt (excluding those mentioned in schedule.)

38. Safety matches (excepting rangin Diyasalai).

39. Agricultural implements and their parts imported for agricultural purposes.

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L. S. LULLA, Jt. Secy.

